CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 33, July 1970-December 1970. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

Amortization can be based on life expectancy says IRS, 33JTAX9, Jul70.
Bad debt reserves: Supreme Court's *Nash* decision leaves many questions unanswered, *by Joseph C. Stoffel*, 33 JTAX92, Aug70.
CA-5 holds for business bad debt, despite absence of primary business motive, 33 JTAX94, Aug70.
Correct allocations under Section 482 is still difficult despite new Regs., *by Melvin L. Hamlin*, 33JTAX358, Dec 70.
Depreciation reform: Recent Treasury study reveals liberalization alternatives, *by Robert Feinschreiber*, 33 JTAX204, Oct70.
Legal fees: Supreme Court cases requiring capitalization will have broad impact, *by Lawrence B. Gibbs*, 33JTAX 201, Oct70.
LIFO today: How recent cases and rulings have tightened up technical requirements, *by Donald I. Hausman and Arnold M. Flank*, 33JTAX298, Nov70.
Management fees of corporation not necessarily owner's income, 33JTAX 207, Oct70.
New Albuquerque director of the Internal Revenue Service, 33JTAX203, Oct70.
New case supports boosting capitalize—or—expense cutoff point, 33JTAX8, Jul70.
New prepaid income rules: IRS reversal of position will aid many taxpayers, *by Jonathan Sobeloff*, 33JTAX194, Oct 70.
New valuation tables: effect on income tax transactions, 33JTAX365, Dec70.
Planning to avoid difficulties with 482 adjustments for related entities, *by Richard H. Kalis and Paul M. Bodner*, 33JTAX2, Jul70.
Prime cost inventory method erroneous: TC compels use of full absorption method, 33JTAX364, Dec70.
Repayment of insider profits yields capital loss: CA-6 invokes *Arrowsmith*, 33 JTAX207, Oct70.
Rules for revocation of installment election issued, 33JTAX200, Oct70.
Rules for revocation of installment election issued, 33JTAX300, Nov70.
Sale of right to future income qualifies for installment reporting, 33JTAX208, Oct70.
TC's *Artnell* decision: Is it a blueprint for income deferral?, 33JTAX9, Jul70.
Tax Court refuses to extend application of 267, 33JTAX9, Jul70.
Tax planning for capital gains and losses under the new tax law, *by Arno Herzberg*, 33JTAX158, Sep70.

COMPENSATION

Chief Counsel cites dangers of professional incorporation, 33JTAX277, Nov 70.
Extra care required for plans of consolidated corporations, 33JTAX345, Dec 70.
Impact of the Tax Reform Act on the after-tax cost of executive compensation, *by Wilbur G. Lewellen and George W. Hettenhouse*, 33JTAX240, Oct70.
Lump-sum distributions from qualified plans: How the new law affects them, 33JTAX184, Sep70.
New IRS Ruling approves salaried-only plan, 33JTAX36, Jul70.
Number of HR 10 plans show huge decline, 33JTAX36, Jul70.
Qualifying under IRS' corporate master and prototype qualified plan program, *by Isidore Goodman*, 33JTAX86, Aug 70.
Restructuring the corporate executive compensation package: effect of the new law, *by William E. Parker and Morton Marcus*, 33JTAX80, Aug70.
Salaried-only plans: Factors that will aid a plan's qualifications, *by Isidore Goodman*, 33JTAX270, Nov70.
Separation from service: Tax Court's *Houg* decision defies past rulings, *by Patricia Ann Metzer*, 33JTAX344, Dec 70.
Should a professional incorporate? How to determine whether it's worth it, *by Henry M. Grannan*, 33JTAX30, Jul70.

CORPORATIONS

Abegg case hands tax men a 351 trap and vexing interpretative problems, *by Stanley L. Ruby*, 33JTAX100, Aug70.
CA-2's "Good Faith" finding in holding assets saves 337 liquidation, 33JTAX 293, Nov70.
Contingent stock v. escrowed stock: Which method should the practitioner use?, *by Charles G. Kopp*, 33JTAX222, Oct70.
Corporation can't be revived to pay deficiency dividend, 33JTAX331, Dec70.
Estate planning for the corporate owner: The benefits available, steps to take, *by Norman R. Milefsky*, 33JTAX 168, Sep70.
Form 1120X can be used to correct corporate return, 33JTAX227, Oct70.
IRS attaches corporate recognition on two fronts; loses both, 33JTAX104, Aug70.
IRS changes rule on computing E&P in partial liquidation, 33JTAX326, Dec70.
IRS position on right to convert into another corporation's stock is confusing, *by Calvin Eisenberg*, 33JTAX25, Jul 70.
Is compensation based upon a percentage of earnings automatically unreasonable?, 33JTAX228, Oct70.
Is the 531 charge an income tax or a penalty?, 33JTAX173, Sep70.
Liability on subsidiary's obligation avoids 531 tax, 33JTAX228, Oct70.
New case greatly broadens exception to nonrecognition provisions of Section 337, *by Lawrence J. Lee*, 33JTAX20, Jul70.
New partnership incorporation Ruling may create unforeseen problems in many areas, *by Richard D. Rosen*, 33 JTAX329, Dec70.
Planning to go public: a practitioner's guide to initial tax considerations, *by Charles W. Hall and Steven C. Salch*, 33JTAX322, Dec70.
Section 312(m) adds to problems of accounting for depreciable assets by corporations, *by John S. Ellett, II, and Henry W. Schmidt, Jr.*, 33JTAX327, Dec70.
Selling expenses in 337 liquidations: Are they deductible?, *by David Uzel and Ernest L. Marx*, 33JTAX290, Nov70.
TC restricts definition of "mere" holding company, 33JTAX330, Dec70.
351 ruling request guidelines issued by the Internal Revenue Ruling, 33JTAX 293, Nov70.
Two courts approve purchase of unprofitable corporation's notes, 33 JTAX174, Sep70.

ESTATES, TRUSTS & GIFTS

Charitable remainder Regulations provide guidelines for operation of new rules, *by John A. Clark*, 33JTAX214, Oct70.
Coping with the special tax problems of the migrant client with community property, *by Norvie L. Lay*, 33JTAX 264, Nov70.
Estimated estate and gift taxes: New rules create new problems, 33JTAX52, Jul70.
Family death benefit held part of employee's estate, 33JTAX113, Aug70.
How tax considerations enhance opportunities in common trust funds, *by John W. Church, Jr. and James A. Riviello*, 33JTAX108, Aug70.
How to draft charitable remainder trusts in view of new proposed Regs., *by Michael I. Sanders*, 33JTAX258, Nov 70.
IRS again rejected in use of its mortality tables, 33JTAX54, Jul70.
IRS' premium payment rule rejected — again, 33JTAX53, Jul70.
IRS still fights parent-child home transfer under 2036, 33JTAX54, Jul70.
New proposed valuation tables will cause major revisions in estate planning, *by John A. Clark*, 33JTAX130, Sep70.
Partnership agreement's "veto" provision not an "incident of ownership," 33 JTAX263, Nov70.
Reduction of estate assets for income taxes may not cut taxable estate, 33 JTAX113, Aug70.
Subchapter S UTI not deductible even when charity is beneficiary, 33JTAX 218, Oct70.
Treasury tells how estimated estate and gift taxes would work, 33JTAX53, Jul 70.
Unraveling undesirable joint tenancies with minimum gift tax burden, *by Warren E. Banks*, 33JTAX362, Dec70.
What is proper value of insurance on simultaneous death?, 33JTAX217, Oct 70.

EXEMPT INSTITUTIONS

Guarding against loss of tax exempt status due to campus politics, *by Steven S. Goldberg*, 33JTAX232, Oct 70.
IRS' new large private foundation audit program: How to prepare for it, *by William J. Lehrfeld*, 33JTAX16, Jul70.
New procedures available for establishing foundation status, *by Norman A. Sugarman*, 33JTAX236, Oct70.
New taxes on exempt organizations make need for proper accounting vital, *by Eli Gerver*, 33JTAX138, Sep70.

FRAUD & NEGLIGENCE

Chief Counsel describes IRS policy on new Regulations, 33JTAX119, Aug70.
Combating the Government's back door tax evasion charge — Section 7206(1), *by Harry Graham Balter*, 33JTAX116, Aug70.
IRS succeeds in using search warrants to seize records and in ignoring *Miranda warnings*, 33JTAX188, Sep70.
IRS will supply copy of third party's statement, even if unsigned, 33JTAX 118, Aug70.
New bill to remove obsolete Code provisions, 33JTAX119, Aug70.

INTERNATIONAL TRADE

Business and international aspects of proposed Canadian tax reform, *by Stuart R. Singer, Herbert C. Rosenberg and Ian C. Forsyth*, 33JTAX40, Jul70.
New Belgium tax convention is signed, 33JTAX287, Nov70.
New foreign decisions this month, 33 JTAX45, Jul70.
Procedure for relief from double tax under treaty, 33JTAX150, Sep70.
Tax planning for the international executive resident in the United Kingdom, *by John F. Chown*, 33JTAX286, Nov70.
Taxation of stock or securities transactions of foreign corporations and partnerships, *by Sidney I. Roberts*, 33 JTAX146, Sep70.
Treasury's new DISC proposal offers a tax break to exporters, *by Walter W. Brudno*, 33JTAX74, Aug70.
U. S. taxation of foreign taxpayers' stock or security transactions: An analysis, *by Sidney I. Roberts*, 33JTAX 66, Aug70.

PARTNERSHIPS

Making maximum use of partnership losses: planning considerations, *by George A. Shelburne*, 33JTAX152, Sep 70.
Shuffling of partnership income via agreement must overcome hurdles, 33 JTAX317, Nov70.
Subchapter S: a fresh look at a planning tool which is still useful, *by D. Larry Crumbley and P. Michael Davis*, 33 JTAX312, Nov70.
Tax Court rejects Subchapter S second class of stock Regulations, 33JTAX155, Sep70.

PERSONAL

Faulty timing of property transfer foils family tax plan, 33JTAX246, Oct70.
Form 1040, just released, has again been changed, 33JTAX309, Nov70.
New withholding on annuities can obviate estimated filing, 33JTAX339, Dec70.
Office at home converts commuting into deduction, 33JTAX308, Nov70.
Overreaching destroys trust leaseback arrangement, 33JTAX246, Oct70.
Pre-'70 years have no effect on hobby loss presumption, 33JTAX338, Dec70.
Tax Court allows interest deductions to taxpayer holding tax-exempts, *by William G. McCollom*, 33JTAX120, Aug70.
Tax Court clarifies status of museum as educational organization, 33JTAX308, Nov70.
Tax Court's decision in *Avery* on tax home welcome, but confusing, 33JTAX 338, Dec70.
Tax Court's new criteria for sale-of-home deductions more restrictive, 33JTAX 178, Sep70.
Trust-custodianship arrangements: How to plan for increased savings due to 1969 Act, *by Herman M. Schneider and Jack Crestol*, 33JTAX334, Dec70.

PRACTICE

Treasury reveals progress and problems in writing new Regs for '69 Act, 33 JTAX370, Dec70.

PROCEDURES

CPAs and IRS meet to resolve problems, 33JTAX378, Dec70.
Detroit and Wilmington get new directors, 33JTAX58, Jul70.
Fraud investigations of large corporations on the increase, 33JTAX284, Nov70.
Improving the procedural system under which tax controversies are resolved, *by Marvin J. Garbis*, 33JTAX278, Nov 70.
Individual income for 1968 goes over $550 billion mark, 33JTAX59, Jul70.
IRS discusses four significant issues with practitioners, 33JTAX283, Nov70.
New Assistant Commissioner for ADP is named, 33JTAX283, Nov70.
New employment Regs mean increased deposits for most, 33JTAX379, Dec70.
1969 tax collection near $200 billion mark, 33JTAX58, Jul70.
Preparing a stipulation: how to lose a Tax Court case before it begins, *by Paul H. Frankel*, 33JTAX376, Dec70.
Tax Court changes position and agrees to follow courts of appeals decisions, 33JTAX58, Jul70.
Tax Court sets up Small Case Division, 33JTAX378, Dec70.
Three men named to new tax posts, 33 JTAX283, Nov70.

REAL ESTATE

Investment interest deduction in new law: Problems with net leases of real estate, *by Stanley L. Golden*, 33JTAX 252, Oct70.

SHOP TALK

Additional tax trap in private foundations' contributions, 33JTAX255, Oct 70.
Can inter vivos grantor trust adopt a fiscal year?, 33JTAX128, Aug70.
Conditioned offer assures disproportionate redemption, 33JTAX320, Nov70.
Disparage exchange of stock qualifies as B reorganization, 33JTAX65, Jul70.
Do collapsible corporation rules apply to 302 redemptions?, 33JTAX64, Jul70.
Does the wash sale rule apply to hedge funds, 33JTAX63, Jul70.
Effect of bond conversion into another company's stock, 33JTAX383, Dec70.
Filing an estate return in wrong district is tricky, 33JTAX63, Jul70.
531 tax imposed against another publicly held corporation, 33JTAX257, Oct70.
Incorporating a partnership: Problems on IRS' Ruling, 33JTAX382, Dec70.
Interest deductions on tax exempts still challenged, 33JTAX191, Sep70.
Interplay of NOL and new throwback rules is complex, 33JTAX319, Nov70.
IRS rules on association question involving corporate partners, 33JTAX127, Aug70.
Is interest on deposits held by a state tax exempt?, 33JTAX382, Dec70.
Merger change with accent on form wins IRS approval, 33JTAX129, Aug70.
More on collapsible corporation rules and 302 redemptions, 33JTAX320, Nov70.
New annuity trust rules contain inconsistencies, 33JTAX320, Nov70.
New throwback rules: beneficiary must not be taxed twice, 33JTAX319, Nov 70.

CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 33, July 1970-December 1970. This index is published twice annually, at the conclusion of each volume—in December and in June.

ACCOUNTING

Amortization can be based on life expectancy says IRS, 33JTAX9, Jul70.
Bad debt reserves: Supreme Court's *Nash* decision leaves many questions unanswered, *by Joseph C. Stoffel*, 33 JTAX92, Aug70.
CA-5 holds for business bad debt, despite absence of primary business motive, 33 JTAX94, Aug70.
Correct allocations under Section 482 is still difficult despite new Regs., *by Melvin L. Hamlin*, 33JTAX358, Dec 70.
Depreciation reform: Recent Treasury study reveals liberalization alternatives, *by Robert Feinschreiber*, 33 JTAX204, Oct70.
Legal fees: Supreme Court cases requiring capitalization will have broad impact, *by Lawrence B. Gibbs*, 33JTAX 201, Oct70.
LIFO today: How recent cases and rulings have tightened up technical requirements, *by Donald I. Hausman and Arnold M. Flank*, 33JTAX298, Nov70.
Management fees of corporation not necessarily owner's income, 33JTAX 207, Oct70.
New Albuquerque director of the Internal Revenue Service, 33JTAX203, Oct70.
New case supports boosting capitalize—or—expense cutoff point, 33JTAX8, Jul70.
New prepaid income rules: IRS reversal of position will aid many taxpayers, *by Jonathan Sobeloff*, 33JTAX194, Oct 70.
New valuation tables: effect on income tax transactions, 33JTAX365, Dec70.
Planning to avoid difficulties with 482 adjustments for related entities, *by Richard H. Kalis and Paul M. Bodner*, 33JTAX2, Jul70.
Prime cost inventory method erroneous: TC compels use of full absorption method, 33JTAX364, Dec70.
Repayment of insider profits yields capital loss: CA-6 invokes *Arrowsmith*, 33 JTAX207, Oct70.
Rules for revocation of installment election issued, 33JTAX200, Oct70.
Rules for revocation of installment election issued, 33JTAX300, Nov70.
Sale of right to future income qualifies for installment reporting, 33JTAX208, Oct70.
TC's *Artnell* decision: Is it a blueprint for income deferral?, 33JTAX9, Jul70.
Tax Court refuses to extend application of 267, 33JTAX9, Jul70.
Tax planning for capital gains and losses under the new tax law, *by Arno Herzberg*, 33JTAX158, Sep70.

COMPENSATION

Chief Counsel cites dangers of professional incorporation, 33JTAX277, Nov 70.
Extra care required for plans of consolidated corporations, 33JTAX345, Dec 70.
Impact of the Tax Reform Act on the after-tax cost of executive compensation, *by Wilbur G. Lewellen and George W. Hettenhouse*, 33JTAX240, Oct70.
Lump-sum distributions from qualified plans: How the new law affects them, 33JTAX184, Sep70.
New IRS Ruling approves salaried-only plan, 33JTAX36, Jul70.
Number of HR 10 plans show huge decline, 33JTAX36, Jul70.
Qualifying under IRS' corporate master and prototype qualified plan program, *by Isidore Goodman*, 33JTAX86, Aug 70.
Restructuring the corporate executive compensation package: effect of the new law, *by William E. Parker and Morton Marcus*, 33JTAX80, Aug70.
Salaried-only plans: Factors that will aid a plan's qualifications, *by Isidore Goodman*, 33JTAX270, Nov70.
Separation from service: Tax Court's *Houg* decision defies past rulings, *by Patricia Ann Metzer*, 33JTAX344, Dec 70.
Should a professional incorporate? How to determine whether it's worth it, *by Henry M. Grannan*, 33JTAX30, Jul70.

CORPORATIONS

Abegg case hands tax men a 351 trap and vexing interpretative problems, *by Stanley L. Ruby*, 33JTAX100, Aug70.
CA-2's "Good Faith" finding in holding assets saves 337 liquidation, 33JTAX 293, Nov70.
Contingent stock v. escrowed stock: Which method should the practitioner use?, *by Charles G. Kopp*, 33JTAX222, Oct70.
Corporation can't be revived to pay deficiency dividend, 33JTAX331, Dec70.
Estate planning for the corporate owner: The benefits available, steps to take, *by Norman R. Milefsky*, 33JTAX 168, Sep70.
Form 1120X can be used to correct corporate return, 33JTAX227, Oct70.
IRS attaches corporate recognition on two fronts; loses both, 33JTAX104, Aug70.
IRS changes rule on computing E&P in partial liquidation, 33JTAX326, Dec70.
IRS position on right to convert into another corporation's stock is confusing, *by Calvin Eisenberg*, 33JTAX25, Jul 70.
Is compensation based upon a percentage of earnings automatically unreasonable?, 33JTAX228, Oct70.
Is the 531 charge an income tax or a penalty?, 33JTAX173, Sep70.
Liability on subsidiary's obligation avoids 531 tax, 33JTAX228, Oct70.
New case greatly broadens exception to nonrecognition provisions of Section 337, *by Lawrence J. Lee*, 33JTAX20, Jul70.
New partnership incorporation Ruling may create unforeseen problems in many areas, *by Richard D. Rosen*, 33 JTAX329, Dec70.
Planning to go public: a practitioner's guide to initial tax considerations, *by Charles W. Hall and Steven C. Salch*, 33JTAX322, Dec70.
Section 312(m) adds to problems of accounting for depreciable assets by corporations, *by John S. Ellett, II, and Henry W. Schmidt, Jr.*, 33JTAX327, Dec70.
Selling expenses in 337 liquidations: Are they deductible?, *by David Uzel and Ernest L. Marx*, 33JTAX290, Nov70.
TC restricts definition of "mere" holding company, 33JTAX330, Dec70.
351 ruling request guidelines issued by the Internal Revenue Ruling, 33JTAX 293, Nov70.
Two courts approve purchase of unprofitable corporation's notes, 33 JTAX174, Sep70.

ESTATES, TRUSTS & GIFTS

Charitable remainder Regulations provide guidelines for operation of new rules, *by John A. Clark*, 33JTAX214, Oct70.
Coping with the special tax problems of the migrant client with community property, *by Norvie L. Lay*, 33JTAX 264, Nov70.
Estimated estate and gift taxes: New rules create new problems, 33JTAX52, Jul70.
Family death benefit held part of employee's estate, 33JTAX113, Aug70.
How tax considerations enhance opportunities in common trust funds, *by John W. Church, Jr. and James A. Riviello*, 33JTAX108, Aug70.
How to draft charitable remainder trusts in view of new proposed Regs., *by Michael I. Sanders*, 33JTAX258, Nov 70.
IRS again rejected in use of its mortality tables, 33JTAX54, Jul70.
IRS' premium payment rule rejected — again, 33JTAX53, Jul70.
IRS still fights parent-child home transfer under 2036, 33JTAX54, Jul70.
New proposed valuation tables will cause major revisions in estate planning, *by John A. Clark*, 33JTAX130, Sep70.
Partnership agreement's "veto" provision not an "incident of ownership," 33 JTAX263, Nov70.
Reduction of estate assets for income taxes may not cut taxable estate, 33 JTAX113, Aug70.
Subchapter S UTI not deductible even when charity is beneficiary, 33JTAX 218, Oct70.
Treasury tells how estimated estate and gift taxes would work, 33JTAX53, Jul 70.
Unraveling undesirable joint tenancies with minimum gift tax burden, *by Warren E. Banks*, 33JTAX362, Dec70.
What is proper value of insurance on simultaneous death?, 33JTAX217, Oct 70.

EXEMPT INSTITUTIONS

Guarding against loss of tax exempt status due to campus politics, *by Steven S. Goldberg*, 33JTAX232, Oct 70.
IRS' new large private foundation audit program: How to prepare for it, *by William J. Lehrfeld*, 33JTAX16, Jul70.
New procedures available for establishing foundation status, *by Norman A. Sugarman*, 33JTAX236, Oct70.
New taxes on exempt organizations make need for proper accounting vital, *by Eli Gerver*, 33JTAX138, Sep70.

FRAUD & NEGLIGENCE

Chief Counsel describes IRS policy on new Regulations, 33JTAX119, Aug70.
Combating the Government's back door tax evasion charge — Section 7206(1), *by Harry Graham Balter*, 33JTAX116, Aug70.
IRS succeeds in using search warrants to seize records and in ignoring *Miranda warnings*, 33JTAX188, Sep70.
IRS will supply copy of third party's statement, even if unsigned, 33JTAX 118, Aug70.
New bill to remove obsolete Code provisions, 33JTAX119, Aug70.

INTERNATIONAL TRADE

Business and international aspects of proposed Canadian tax reform, *by Stuart R. Singer, Herbert C. Rosenberg and Ian C. Forsyth*, 33JTAX40, Jul70.
New Belgium tax convention is signed, 33JTAX287, Nov70.
New foreign decisions this month, 33 JTAX45, Jul70.
Procedure for relief from double tax under treaty, 33JTAX150, Sep70.
Tax planning for the international executive resident in the United Kingdom, *by John F. Chown*, 33JTAX286, Nov70.
Taxation of stock or securities transactions of foreign corporations and partnerships, *by Sidney I. Roberts*, 33 JTAX146, Sep70.
Treasury's new DISC proposal offers a tax break to exporters, *by Walter W. Brudno*, 33JTAX74, Aug70.
U. S. taxation of foreign taxpayers' stock or security transactions: An analysis, *by Sidney I. Roberts*, 33JTAX 66, Aug70.

PARTNERSHIPS

Making maximum use of partnership losses: planning considerations, *by George A. Shelburne*, 33JTAX152, Sep 70.
Shuffling of partnership income via agreement must overcome hurdles, 33 JTAX317, Nov70.
Subchapter S: a fresh look at a planning tool which is still useful, *by D. Larry Crumbley and P. Michael Davis*, 33 JTAX312, Nov70.
Tax Court rejects Subchapter S second class of stock Regulations, 33JTAX155, Sep70.

PERSONAL

Faulty timing of property transfer foils family tax plan, 33JTAX246, Oct70.
Form 1040, just released, has again been changed, 33JTAX309, Nov70.
New withholding on annuities can obviate estimated filing, 33JTAX339, Dec70.
Office at home converts commuting into deduction, 33JTAX308, Nov70.
Overreaching destroys trust leaseback arrangement, 33JTAX246, Oct70.
Pre-'70 years have no effect on hobby loss presumption, 33JTAX338, Dec70.
Tax Court allows interest deductions to taxpayer holding tax-exempts, *by William G. McCollom*, 33JTAX120, Aug70.
Tax Court clarifies status of museum as educational organization, 33JTAX308, Nov70.
Tax Court's decision in *Avery* on tax home welcome, but confusing, 33JTAX 338, Dec70.
Tax Court's new criteria for sale-of-home deductions more restrictive, 33JTAX 178, Sep70.
Trust-custodianship arrangements: How to plan for increased savings due to 1969 Act, *by Herman M. Schneider and Jack Crestol*, 33JTAX334, Dec70.

PRACTICE

Treasury reveals progress and problems in writing new Regs for '69 Act, 33 JTAX370, Dec70.

PROCEDURES

CPAs and IRS meet to resolve problems, 33JTAX378, Dec70.
Detroit and Wilmington get new directors, 33JTAX58, Jul70.
Fraud investigations of large corporations on the increase, 33JTAX284, Nov70.
Improving the procedural system under which tax controversies are resolved, *by Marvin J. Garbis*, 33JTAX278, Nov 70.
Individual income for 1968 goes over $550 billion mark, 33JTAX59, Jul70.
IRS discusses four significant issues with practitioners, 33JTAX283, Nov70.
New Assistant Commissioner for ADP is named, 33JTAX283, Nov70.
New employment Regs mean increased deposits for most, 33JTAX379, Dec70.
1969 tax collection near $200 billion mark, 33JTAX58, Jul70.
Preparing a stipulation: how to lose a Tax Court case before it begins, *by Paul H. Frankel*, 33JTAX376, Dec70.
Tax Court changes position and agrees to follow courts of appeals decisions, 33JTAX58, Jul70.
Tax Court sets up Small Case Division, 33JTAX378, Dec70.
Three men named to new tax posts, 33 JTAX283, Nov70.

REAL ESTATE

Investment interest deduction in new law: Problems with net leases of real estate, *by Stanley L. Golden*, 33JTAX 252, Oct70.

SHOP TALK

Additional tax trap in private foundations' contributions, 33JTAX255, Oct 70.
Can inter vivos grantor trust adopt a fiscal year?, 33JTAX128, Aug70.
Conditioned offer assures disproportionate redemption, 33JTAX320, Nov70.
Disparage exchange of stock qualifies as B reorganization, 33JTAX65, Jul70.
Do collapsible corporation rules apply to 302 redemptions?, 33JTAX64, Jul70.
Does the wash sale rule apply to hedge funds, 33JTAX63, Jul70.
Effect of bond conversion into another company's stock, 33JTAX383, Dec70.
Filing an estate return in wrong district is tricky, 33JTAX63, Jul70.
531 tax imposed against another publicly held corporation, 33JTAX257, Oct70.
Incorporating a partnership: Problems on IRS' Ruling, 33JTAX382, Dec70.
Interest deductions on tax exempts still challenged, 33JTAX191, Sep70.
Interplay of NOL and new throwback rules is complex, 33JTAX319, Nov70.
IRS rules on association question involving corporate partners, 33JTAX127, Aug70.
Is interest on deposits held by a state tax exempt?, 33JTAX382, Dec70.
Merger change with accent on form wins IRS approval, 33JTAX129, Aug70.
More on collapsible corporation rules and 302 redemptions, 33JTAX320, Nov70.
New annuity trust rules contain inconsistencies, 33JTAX320, Nov70.
New throwback rules: beneficiary must not be taxed twice, 33JTAX319, Nov 70.

No new identification number needed after F reorganization, 33JTAX64, July 70.
No proration for excessive 303 redemptions, 33JTAX192, Sep70.
Novel use of REIT as financing vehicle, 33JTAX255, Oct70.
Practical implications of IRS position on prepaid income, 33JTAX319, Nov70.
Problems involving bad debt reserve after sale continue, 33JTAX127, Aug 70.
Proposed valuation Regs. increase short-term trusts gift tax cost, 33JTAX255, Oct70.
Ruling requires continuation of partnership for 1244, 33JTAX191, Sep70.
Stock gift after declaration date causes problems, 33JTAX191, Sep70.
Treatment of contingent stock in acquisition is significant, 33JTAX64, Jul70.
Unexpected results from new accumulation throwback rules, 33JTAX63, Jul 70.
Use of tax administration to achieve political ends, 33JTAX256, Oct70.
Wash sale rules apply to partner-partnership transaction, 33JTAX256, Oct 70.
What constitutes a principal office outside the U. S.?, 33JTAX127, Aug70.

SPECIAL INDUSTRIES

Interest deductions for banks holding tax exempts, 33JTAX47, Jul70.
New law sets rules for depreciation by regulated industries, *by Christopher T. Boland*, 33JTAX48, Jul70.
Tax Reform Act of 1969 clarifies tax treatment of insurance companys, *by Jerry L. Robinson*, 33JTAX46, Jul70.

SPECIAL REPORT

Practitioners choosing a computer tax-return service are faced with embarrassment of riches, *A survey by the editorial staff*, 33JTAX350, Dec70.

AUTHORS

116 Harry Graham Balter
2 Paul M. Bodner
48 Christopher T. Boland
66 Walter W. Brudno
286 John F. Chown
108 John W. Church, Jr.
130, 214 John A. Clark
334 Jack Crestol
312 D. Larry Crumbley
312 P. Michael Davis
25 Calvin Eisenberg
327 John S. Ellett, II
204 Robert Feinschreiber
298 Arnold M. Flank
40 Ian C. Forsyth
376 Paul H. Frankel
278 Marvin J. Garbis
138 Eli Gerver
232 Steven S. Goldberg
201 Lawrence B. Gibbs
252 Stanley L. Golden
86, 270 Isidore Goodman
30 Henry M. Grannan
322 Charles W. Hall
344 Melvin L. Hamlin
298 Donald I. Hausman
240 George M. Hettenhouse
158 Arno Herzberg
2 Richard H. Kalish
222 Charles G. Kopp
264 Norvie L. Lay
20 Lawrence J. Lee
16 William J. Lehrfeld
240 Wilbur G. Lewellen
80 Morton Marcus
290 Ernest L. Marx
120 William G. McCollom
356 Patricia Ann Metzer
168 Norman R. Milefsky
80 William E. Parker
108 James A. Riviello
66, 146 Sidney I. Roberts
46 Jerry L. Robinson
329 Richard D. Rosen
40 Herbert C. Rosenberg
100 Stanley L. Ruby
322 Steven C. Salch
258 Michael I. Sanders
327 Henry W. Schmidt, Jr.
334 Herman A. Schneider
152 George A. Shelburne
40 Stuart R. Singer
194 Jonathan Sobeloff
92 Joseph C. Stoffel
236 Norman A. Sugarman
290 David Uzel

INDEX OF NEW DECISIONS AND IRS ACTIONS REPORTED IN THIS ISSUE

THE INDEX below lists new court decisions, cases where certiorari has been granted or denied, and IRS actions involving acquiescences, nonacquiescences, Revenue Rulings and Procedures, TIR's, etc. Cases are listed by the significant word or words in the citation, generally the taxpayer's last or principal name. The number is the page where the summary will be found. An asterisk (*) indicates that the case is discussed in an article on the page shown.

Court Decisions

Airport Grove Corp. 333
*All-Steel Equipment, Inc. 364
Anderson 341, 346
Arconti 347
Attebury 343
August 379
Austin Village, Inc. 331
*Avery 338
The Bank of New York, Executor 374
Bednarski 348
Bennett 366
Boise Cascade Corp. 332
Brecklein 368
Brown 342, 368
Bryant 339
Burnett 374
*Callan 331
Carito 340
Chatterji 380
Clarke 347
Collins 367
Cox 348
Crenshaw 343
*Dahlem Foundation, Inc. 330
Davenport 340
Decker 359
Dimants 341
Dritz 359
Durovic 380
Eck 341
Epstein 369
Equipment Rental Co. 332
Evans, Inc. 332
Faracasanu 342
Figueiredo 379
Finley 366
Fletcher 341
Flicker 340
Fullerton Publishing Co. 368
Gaines 340
George 359
Gerhard 343
Green 380
Hauser 340
Heymann 359
Healey 339
Hill 340
Hine 380
Hodge 358
Hyde 340
Jackson 342
Jacoby 379
*Jarvis 327
Jaskiewicz 361
Jaybee Mfg. Corp. 332
Kasey 368
Kem, Jr. 368
Kessel 369
Kraut 339
Lawrence 339
Maness 342
Maynard Hospital, Inc. 333
Mazzoni 347
McConnell 341
Melcher, Estate of 342
Miriani 379
Nemetz 347
Perry 343
Pfeiffer 374
Plunkett 348, 349
Polkinhorn 369
Public Service Co. of New Mexico 368
Rempert 340
Rolbin 339
Rowland 343
St. John 342
Samford 343
Sampson 341
Scofield 332
Shaheen 380
Siegel 369
Smith 341, 343
Southers 342
Stephens Marine, Inc. 369
Stewart, Executor 374
Stokes 341
Swanson 332
Town Park Hotel Corp. 367
Transport Mfg. & Equipment Co. of Delaware 332
Troupe 379
Turem 341
Valletta 379
Wijsman 341
F. P. Wood & Son of Elizabeth City, Inc. 368
*Woodward and Lazarus 327
Wyers 340
Yancey Bros. Co. 369

Certiorari Denied

American Nat'l Bank of Austin 369
Gordon Association 333
Neaderland 365
Stanley, Inc. 361
Steadman 332
Waterman, Largen & Co., Inc. 366
365

Acquiescences

Bedeian 348
Chrysler, Est. 374
Day 366
Epstein 369
Hirsch 346
*Houg 356
LaForge 342
M & W Gear Co. 369
Robinson 346
S. & B. Realty Co. 367
Southern Dredging Corp. 333
Watkins 339
Yancey Bros. 369

Revenue Rulings

Rev. Rul. 70-376 366
Rev. Rul. 70-379 342
Rev. Rul. 70-390 368
Rev. Rul. 70-394 342
Rev. Rul. 70-395 341
Rev. Rul. 70-396 342
Rev. Rul. 70-399 366
Rev. Rul. 70-404 341
Rev. Rul. 70-408 367
Rev. Rul. 70-405 346
Rev. Rul. 70-428 369
Rev. Rul. 70-429 349
Rev. Rul. 70-430 366
Rev. Rul. 70-432 333
Rev. Rul. 70-433 349
Rev. Rul. 70-434 332
Rev. Rul. 70-435 346
Rev. Rul. 70-436 349
Rev. Rul. 70-448 346
Rev. Rul. 70-452 369
Rev. Rul. 70-457 365
Rev. Rul. 70-461 349
Rev. Rul. 70-462 349
Rev. Rul. 70-463 349
Rev. Rul. 70-464 349
Rev. Rul. 70-465 366
Rev. Rul. 70-466 352
Rev. Rul. 70-467 339
Rev. Rul. 70-468 349
Rev. Rul. 70-469 333
Rev. Rul. 70-473 368
Rev. Rul. 70-478 365
Rev. Rul. 70-478 351
Rev. Rul. 70-479 368
Rev. Rul. 70-489 333
Rev. Rul. 70-490 346
Rev. Rul. 70-491 399
Rev. Rul. 70-492 347
Rev. Rul. 70-493 347
Rev. Rul. 70-494 365
*Rev. Rul. 70-531 326
*Rev. Rul. 70-532 345

Regulations

F.R. Doc. 70-9839 366
F.R. Doc. 70-10255 366
F.R. Doc. 70-12651 380
*F.R. Doc. 70-12914 379

Announcements

*Ann. 70-70 351